

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Previously Presented): A depilatory gel sheet comprising a support and a gel depilatory composition wherein the gel depilatory composition is present in the support, on the support or both in and on the support, and

wherein the gel depilatory composition comprises (a) a keratin reducing compound, (b) a hydrophilic polymeric compound having an ionic group, (c) an ionic-bonding crosslinking agent and (d) water, and has a viscosity of 300,000 mPa·s or more, and

wherein the hydrophilic polymeric compound is crosslinked with the ionic-bonding crosslinking agent.

Claim 2 (Canceled).

Claim 3 (Previously Presented): The depilatory gel sheet according to claim 1, wherein the gel depilatory composition further comprises (e) a nonionic hydrophilic high molecular compound.

Claim 4 (Previously Presented): The depilatory gel sheet according to claim 1, wherein the gel depilatory composition further comprises (f) water-insoluble particles.

Claim 5 (Previously Presented): The depilatory gel sheet according to claim 1, wherein (b) the hydrophilic polymeric compound having an ionic group is at least one selected from the group consisting of a poly(meth)acrylic acid and a salt thereof and (c) the ionic-bonding crosslinking agent is at least one selected from the group consisting of a polyvalent metal salt, a polyvalent metal hydroxide and a polyvalent metal oxide.

Claim 6 (Canceled).

Claim 7 (Previously Presented): The depilatory gel sheet according to claim 1, wherein (b) the hydrophilic polymeric compound having an ionic group is a water-absorptive polymeric compound or a water-soluble polymeric compound.

Claim 8 (Previously Presented): The depilatory gel sheet according to claim 1, wherein the gel depilatory composition further comprises (g) a compound having the solubility parameter  $\delta$  represented by the formula (I) in the range of 8 to 15:

$$\delta = (\Delta E / V)^{1/2} = (\sum_i \Delta e_i / \sum_i \Delta v_i)^{1/2} \quad (I)$$

where;

$\Delta E$ : Cohesive energy density (cal/mol),

$V$ : Molar volume ( $10^{-6} \text{ m}^3/\text{mol}$ ),

$\Delta e_i$ : Evaporation energy of an atom or an atomic group, and

$\Delta V_i$ : Molar volume of an atom or an atomic group.

Claim 9 (Canceled).

Claim 10 (Currently Amended): The depilatory gel sheet according to Claim 1, wherein the keratin reducing compound is a thioglycolic acid, cysteine, ~~a derivative thereof~~, or a salt thereof.

Claim 11 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the keratin reducing compound comprises at least one selected from the group consisting of monoglyceryl thioglycolate, thioglycolic acid and calcium thioglycolate.

Claim 12 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the keratin reducing compound is present in an amount of from 1 to 20% by weight.

Claim 13 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is present in an amount of from 5 to 20% by weight.

Claim 14 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is a polyvinyl alcohol or a poly(meth)acrylic acid.

Claim 15 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is at least one of an (meth)acrylic acid/(meth)acrylate copolymer, an (meth)acrylic acid/maleic acid copolymer, a starch/(meth)acrylic acid graft copolymer or a salt thereof.

Claim 16 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is a sodium polyacrylate.

Claim 17 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the crosslinking agent is aluminum hydroxide or calcium hydroxide.

Claim 18 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the crosslinking agent is present in the gel depilatory composition in an amount of from 0.1 to 5% by weight.

Claim 19 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the crosslinking agent is present in the gel depilatory composition in an amount of 0.001 to 2 equivalents per ionic group of the hydrophilic polymeric compound.

Claim 20 (Previously Presented): A method comprising:  
applying the depilatory gel sheet according to Claim 1 to a portion of a body in need of depilation and  
peeling off the depilatory gel sheet to remove hairs from the body.

Claim 21 (Previously Presented): The method according to Claim 20, further comprising:  
allowing the depilatory gel sheet to stand on the body for from 2 to 20 minutes after applying.

Claim 22 (Previously Presented): The method according to Claim 20, wherein the portion of the body is the face.

Claims 23-28 (Canceled).

Claim 29 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is at least one selected from the group consisting of an itaconic acid-modified polyvinyl alcohol, a sulfonic acid-modified polyvinyl alcohol and a maleic acid-modified polyvinyl alcohol.

Claim 30 (Previously Presented): A method, comprising:  
applying the depilatory gel sheet according to Claim 1 to a portion of a body in need of depilation, and  
removing the depilatory gel sheet to remove hairs from the body without drying the gel depilatory composition.

Claim 31 (Previously Presented): The method according to Claim 30, wherein the depilatory gel sheet is removed after the hairs swell.

Claim 32 (Previously Presented): The method according to Claim 30, wherein the depilatory gel sheet is removed by washing.

Claim 33 (Previously Presented): The method according to Claim 30, wherein the removing includes peeling the depilatory gel sheet from the body.

Claim 34 (Previously Presented): The method according to Claim 30, wherein the depilatory gel sheet is removed while the gel depilatory composition comprises water.

Claim 35 (Previously Presented): A method, consisting of:

applying a depilatory gel sheet comprising a support and a gel depilatory composition to a portion of a body in need of depilation, and  
peeling off the depilatory gel sheet to remove hairs from the body;  
wherein the gel depilatory composition is present in the support, on the support or both in and on the support;  
wherein the gel depilatory composition comprises (a) a keratin reducing compound, (b) a hydrophilic polymeric compound having an ionic group, (c) an ionic-bonding crosslinking agent and (d) water,  
wherein the gel depilatory composition has a viscosity of 300,000 mPa·s or more, and  
wherein the hydrophilic polymeric compound is crosslinked with the ionic-bonding crosslinking agent.

Claim 36 (Previously Presented): A method, consisting of:  
applying a depilatory gel sheet comprising a support and a gel depilatory composition to a portion of a body in need of depilation,  
warming the depilatory gel sheet to a temperature of from 40 to 50°C to swell and warm hairs present on the body and in contact with the depilatory gel sheet, and  
peeling off the depilatory gel sheet to remove hairs from the body;  
wherein the gel depilatory composition is present in the support, on the support or both in and on the support;  
wherein the gel depilatory composition comprises (a) a keratin reducing compound, (b) a hydrophilic polymeric compound having an ionic group, (c) an ionic-bonding crosslinking agent and (d) water,  
wherein the gel depilatory composition has a viscosity of 300,000 mPa·s or more, and

wherein the hydrophilic polymeric compound is crosslinked with the ionic-bonding crosslinking agent.

Claim 37 (New): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is an itaconic acid-modified polyvinyl alcohol.

Claim 38 (New): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is a sulfonic acid-modified polyvinyl alcohol.

Claim 39 (New): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is a maleic acid-modified polyvinyl alcohol.

Claim 40 (New): The depilatory gel sheet according to Claim 1, wherein the gel depilatory composition has a viscosity of from 300,000 to 20,000,000 mPa·s.

Claim 41 (New): The depilatory gel sheet according to Claim 1, wherein the support is non-moisture-permeable.

Claim 42 (New): The depilatory gel sheet according to Claim 1, wherein the support is sparingly moisture-permeable.

BASIS FOR THE AMENDMENT

Claims 1, 3-5, 7-8, 10-22 and 29-42 are active in the present application. Claims 2, 6, 9 and 23-28 are canceled claims. Claims 37-42 are new claims. Support for new Claims 37-39 is found in previously presented Claim 29. Support for new Claim 40 is found on page 28. Support for new Claims 41 and 42 is found on page 24, lines 5-9 of the specification.

No new matter is added.